Manitoba

Annual Report 1985

Natural Resources

Conservation
Districts of
Manitoba

Manitoba

Minister of
Natural Resources

To His Honour
The Honourable George Johnson
Lieutenant-Governor of the
Province of Manitoba

Your Honour:

It is my pleasure to present to you the Conservation Districts of Manitoba Annual Report for the year ending December 31, 1985. This report records the activities of the district boards for that period.

Yours truly,

L E Harapiak

Leonard E. Harapiak
Minister of Natural Resources

Table of Contents

TITLE	PAGE
Introduction	1
Whitemud Watershed Conservation District	2
Turtle River Watershed Conservation District	5
Alonsa Conservation District	7
Turtle Mountain Conservation District	8
Cooks Creek Conservation District	10
Appendices	13

(Financial Statements)

A. Whitemud Watershed

B. Turtle River Watershed

C. Alonsa

D. Turtle Mountain

E. Cooks Creek

Introduction

The Conservation Districts Program in Manitoba received new emphasis in 1985 with the expansion of the roles and mandate of the Conservation Districts Authority (CDA). The CDA was originally established in 1978 primarily to provide financial and accounting services for administration of provincial grants to conservation districts. However, as the program grew the need for a single agency to provide and co-ordinate all services to the districts became apparent.

In April 1985, the CDA was established as an agency within the Department of Natural Resources. Over the course of the year, an office was organized and staffed to provide an improved level of service to the districts. These services included program planning and budgetting, financial and administrative services and public information. For the first time since the program's inception in 1972, all these services were provided and co-ordinated through one agency.

One of the items included in the expanded mandate of the CDA is to promote the establishment of new districts. As municipalities became aware of the new agency, queries about the program began to increase. Two specific areas of the province met with the CDA to discuss the possibility of forming new districts.

Meetings were held with the municipalities in the Garland River drainage area during 1985. Although discussions early in the year had met with a generally negative response, the Rural Municipality of Ethelbert agreed to host a second meeting in November. That meeting, including the RM of Mossy River and the LGD of Mountain, resulted in the parties involved agreeing to pursue the matter further in 1986.

The Rural Municipality of Louise expressed an interest in a conservation district in the Pembina River drainage area in south-central Manitoba. The CDA attended a regular council meeting to explain the program. Further discussions with the RM of Louise and other municipalities in the area are planned for 1986.

By the end of 1985, the profile of the CDA was gaining prominence. Indications are that several other areas of Manitoba will be approaching the CDA for information regarding the program in 1986.

During the year, the Conservation Districts Commission met with each of the five conservation districts to review their annual programs prior to submitting them to the Minister for his approval. These meetings provided an excellent opportunity for the boards to discuss matters of concern with the Commission.

The Commission approved the allocation of the 1985 Provincial Grant to the districts. The total grant of $1,926,500 remained unchanged from 1984.

Allocation of the Provincial Grant — 1985

Whitemud Watershed	$848,550
Turtle River Watershed	491,585
Turtle Mountain	230,115
Alonsa	147,600
Cooks Creek	196,650
Conservation Districts Authority	12,000
Total	$1,926,500*

**This figure was allocated over the 1985-86 fiscal year, April 1 - March 31.*

Whitemud Watershed Conservation District

The Whitemud Watershed Conservation District, incorporated in March, 1972, includes approximately 711,495 ha extending from Carberry north to Kelwood, and from the Portage Diversion west to Minnedosa. The area includes portions of 15 rural municipalities and three towns. There are eight sub-districts, determined by the drainage basins of the major tributaries of the Whitemud River. The Sub-District Committees act in an advisory capacity to the Main Board, with each committee chairperson sitting on the Board.

Whitemud Watershed Board Members 1985

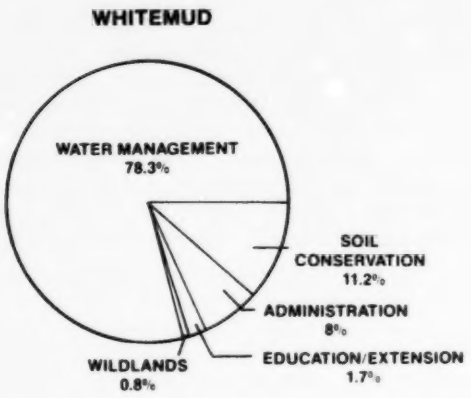
Board Chairperson for 1985 was Kurt Schmidt of Waldersee.

Sub-District	Chairperson	Address
#35 - Rat Creek	James Knight	MacDonald
#36 - Westbourne Drain	Art Scora	MacGregor
#37 - Squirrel Creek	Mrs. M. Parynuik	MacGregor
#38 - Pine Creek	Harold Manns	Carberry
#39 - Central Whitemud	Al McDiarmid	Gladstone
#40 - Upper Whitemud	Robert Drysdale	Brookdale
#42 - Big Grass Marsh	Einar Sigurdson	Langruth
#43 - Big Grass River	Peter Skoropata	Langruth
Government Appointee	Dr. K.I. Johnson	Gladstone

See Appendix A for the 1985 Auditors' Report.

Programs

The 1985 Whitemud Watershed Annual Program reflected the Board's commitment to soil and water conservation. The Forage Assistance and Field Shelterbelt Programs were expanded to further meet these goals. In addition, the Whitemud Watershed Soil Management Project was initiated in 1985 through funding from the Agri - Food component of the Federal - Provincial Economic and Regional Development Agreement (ERDA). Agricultural drain maintenance and re-construction works continued to improve the lands' capabilities for agricultural production.



1985 Expenditures

District Activity	Expenditure
Water Management	$836,174.00
Soil Conservation	$119,910.00
Wildlands Projects	$8,232.00
Public Education/Extension	$18,361.00
Administration	$84,902.00
Total	$1,067,579.00

Water Management

The Water Management Program of drainage maintenance was carried out under the supervision of the Engineering and Construction Branch of Manitoba Natural Resources on behalf of the Board.

Expenditure by Sub-District

Sub-District	Location	Expenditure
#35	Rat Creek	$66,570.00
#36	Westbourne Drain	$45,906.00
#37	Squirrel Creek	$57,888.00
#38	Pine Creek	$86,102.00
#39	Central Whitemud	$98,860.00
#40	Upper Whitemud	$53,697.00
#42	Big Grass Marsh	$111,744.00
#43	Big Grass River	$315,407.00
Total		$836,174.00

Expenditure by Activity

Activity	Expenditure
Crossing Repair	$102,702.00
Culverts and Structures	$270,711.00
Weed and Bush Control	$34,894.00
Runway Stabilization	$98,059.00
Channel Maintenance	$141,653.00
Channel Construction	$184,900.00
Miscellaneous	$3,255.00
Total	$836,174.00

In addition to an annual drain maintenance program, each sub-district implemented one or more specific projects to improve the agricultural drainage within their own boundaries.

Sub-District #35, Rat Creek

A program of improving the drain capacity of Rat Creek by removing brush and channel bottom debris from the Whitemud River to MacDonald continued. This program, which is 75% complete, will significantly reduce the amount of overland flow which occurs during flooding.

Work also continued on the Perch Creek Drainage Project to reduce the area's susceptibility to flooding during the growing season. The project, which commenced in 1980 and is almost 60% complete, has an approximate total expenditure of $246,000.00 to date.

Sub-District #36, Westbourne Drain

Work continued on the Youill Project to solve the problem of susceptibility to flood damage by summer rain storms, resulting from the heavy soils and flat topography. The project is about 80% complete, with an expenditure to date of $195,000.00.

In addition, five crossings required general maintenance and three low-level crossings were constructed.

Sub-District #37, Squirrel Creek

The main Jenson Drain was improved so it can serve as an outlet channel for local lateral drains being constructed in the future.

Drain cleanouts and dike repairs were completed at these locations: Jenson, Old Beaudin, Beaver, and Squirrel Creek drains.

Sub-District #38, Pine Creek

Construction continued on the Gillespie Diversion. By 1987, headwaters from the McCullough and Fourth Base Drains will be diverted into the Gillespie Drain to prevent severe erosion damage to land south of Gillespie.

A major culvert installation on Pine Creek was completed at E 27-13-11W, at a cost of about $59,744.00.

Sub-District #39, Central Whitemud

Runway stabilization projects were completed on 17.2 km of escarpment drains. The Dead Lake gully was seeded to grass. The agricultural drain standard of Woodside Drain was improved. Ten kilometers of drains were seeded and 32 km of drains sprayed for vegetation control.

Sub-District #40, Upper Whitemud

Escarpment runway stabilization was completed on 13 km of drains. In the annual maintenance program, 28 km of drains were sprayed, mowed and seeded.

Sub-District #42, Big Grass Marsh

The drain maintenance program was minimal in 1985, as 73% of the works program was allocated for crossing repairs and replacements. Heavy structural maintenance was required on bridges and culverts at 18 locations.

In addition, five bridges were replaced with culverts. Two drain stabilization projects on the Upper Jordan and Poschenrieder Drain were constructed.

Sub-District #43, Big Grass River

There were 1.6 km of construction and diking completed on the Grass River Water Conveyance Project in 1985, at a cost of about $130,599.00.

The drain maintenance program was cancelled for the third consecutive year in 1985 due to the crossing repairs and replacement programs carried out.

Soil Conservation

Expenditure by Activity

Activity	Expenditure
Forage Crops	$74,000.00
Shelterbelts and Weed Control	$45,000.00
Grassed Waterways	$910.00
Total	$119,910.00

Grassed Waterways Program

Grassed waterways provide reclamation and erosion control on unmapped gullies, that are not part of the designated drainage system. Two projects were completed in 1985. The total cost, $910.00 was shared between the landowners and the Province.

Forage Assistance Program

Under this program forage seed was planted on lands subject to soil erosion or on lands of marginal

agricultural productivity. Seeded hectares totalled 3,620. The cost of the program was shared between the landowners and the Province.

Landowners' Cost (25%)	$18,510.00
Province's Cost (75%)	$55,530.00
Total	$74,040.00

Field Shelterbelt Assistance Program

The shelterbelt program is designed to protect agricultural land from wind erosion. A total of 129 km of field shelterbelts were planted in 1985. Of these, 12 km were planted to provide shelter for wildlife and 30 km were replanted to make up for poor survival in 1984.

Planting Costs	
Province (85%)	$25,411.00
Landowner (15%)	$4,484.00
Weed Control Costs	
Province (85%)	$12,687.00
Landowner (15%)	$2,239.00
Total	$44,821.00

Runway Stabilization Program

The Runway Stabilization Program provides a method of controlling soil erosion along natural runoff channels. Site selection differs from gully stabilization work in that it occurs at random and does not constitute part of the natural drainage system.

The cost of the Program was shared between the Province and the Sub-Districts #39 and #40.

Wildlands

The Wildlands Program was established to protect, maintain and conserve unique wildlands and/or wildlife habitat. Six wildlands projects, with signs delineating their boundaries were established in 1985. Overall, 69 ha of wildlands have been dedicated by private landowners to preserve the land in its natural state. Total cost of the Program in 1985 was $8,232.00.

Public Education and Extension Services

The District's Public Education/Extension Program included presentations, Soil Stewardship Week, Conservation Farm Family Awards, school field trips, news releases, advertisements, public speaking competitions and the Watershed Curling Bonspiel. A total of $18,361.00 was spent on the program.

Aerial spraying of fall rye onto wind erosion — prone potato fields resulted in satisfactory stands and marked reduction in soil loss on the three demonstration sites. The project expenditure amounted to approximately $630.00.

Two presentations on "Resource Management Through Watersheds" were given at the Western Manitoba High School Science Symposium in Brandon. Within the District 18 slide presentations were given at 10 schools to all grade levels. The soil conservation film "Gone With The Wind Too" was shown to seven schools at the grade seven to 12 levels. Grade five to eight students from MacGregor, Eden, Kelwood and Brookdale toured the District by bus. The field trips were preceded with slide shows and discussions. Three landowners participated in the Conservation Farm Family Award. The award was presented to Bill and Eleanor Burch who farm at Carberry. Micheal Kasprick won the District public speaking competition and represented the Watershed at the MCDA Annual Meeting in Brandon. Soil Stewardship Week activities included provision of conservation ethic materials to all churches and promotion of soil conservation by logos on grocery bags.

A bi-monthly column "Watershed Report," outlining the District's activities, was published in the Neepawa, Carberry, Gladstone and MacGregor newspapers.

Administration

This program covers salaries and expenses for Board employees and the remuneration of Board and Sub-District members. It also contains the finances for costs associated with the operation of the Neepawa office.

The Board also operated an equipment pool and an inventory yard. In support of these programs the Board purchased various small tools. The total cost of this program was $84,901.00.

Rosedale Demonstration Farm

Rosedale Farm is a demonstration site for soil and water management on 3/4 of a section of steep-sloped escarpment land. In addition to the forage crop, 32 ha of wheat undersown with clover were harvested.

The financial summary is as follows:

Revenue	$8,311.00
Plus 1/3 Crop	
Expenditures	$8,725.47

Turtle River Watershed Conservation District

The Turtle River Watershed Conservation District, incorporated in 1975, includes about 213,000 ha located between the Riding Mountain escarpment and Lake Dauphin. The District encompasses the combined drainage areas of the Turtle and Ochre River basins, as well as all or part of the Rural Municipalities of Rosedale, McCreary, Ste. Rose du Lac, Lawrence, Ochre River, Dauphin and the Local Government District of Alonsa.

The District, in conjunction with the Conservation Districts Authority, began formulating terms of reference for the production of a systematic, long-range resource plan for the District.

Turtle River Watershed Conservation District Board Members 1985

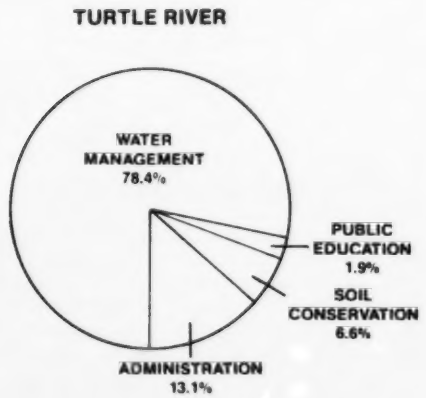
Board Chairperson for 1985 was Barry Durston of Dauphin.

Sub-District	Chairperson	Address
#44 - McCreary	Mervin Law	McCreary
#45 - Ste. Rose	Roy Flower	Ste. Rose
#46 - Ochre River	Jim Leslie	Ochre River
Government Appointee	Herb Schapf	Ochre River

See Appendix B for the 1985 Auditor's Report.

Programs

The 1985 District programs included water management, soil conservation, wildlife habitat, crossing repair and replacement projects. Most of these programs were delivered by the Engineering and Construction Branch on behalf of the Board.



1985 Expenditures

District Activity	Expenditure
Water Management	$444,231.00
Soil Conservation	$37,340.00
Administration	$74,208.00
Public Education	$10,647.00
Total	$566,426.00

Water Management

In 1985 the District spent approximately 30% of its budget on local crossing repair and replacement on such projects as the Hansen Creek, Valpoy, Schapf and Market Drains, as well as various crossing repairs.

Expenditure by Sub-District

Sub-District	Location	Expenditure
#44	Upper Turtle River	$89,089.00
#45	Lower Turtle River	$154,901.00
#46	Ochre River	—
General District Expenditures		$200,241.00
Total		$444,231.00

Expenditure by Activity

Activity	Expenditure
Crossing Repair/Replacement	$220,660.00
Channel Construction	$125,365.00
Channel Maintenance	$80,211.00
Channel Improvements	$13,540.00
Misc.	$4,455.00
Total	$444,231.00

Soil Conservation

1985 was the District's eighth year in the Forage Seed Assistance Program. Designed to minimize soil erosion some 101 producers participated in the program.

Summary of Expenditures

Landowner (25%)	$9,110.00
Province (75%)	$28,230.00
Total	$37,340.00

Public Education and Extension

Contracts totalling $167,940.00 were signed between Prairie Farm Rehabilitation Administration and Manitoba Agriculture under the Agri-Food component of the Federal-Provincial Economic and Regional Development Agreement (ERDA). The project involves a three-year commitment to on-farm soil conservation demonstrations including producer incentives.

Specific activities include reduced tillage, green manure plough-down, and shelterbelt plantings.

The annual Conservation Farm Family Award went to Rod Cleave from Och[illegible] River for exemplifying good soil stewardship practices. A special Soil Stewardship Week promotion was carried out.

The District began its first Tree Planting Program in 1985. The Program involved 60 local public school students who planted 8,000 shrubs around the District.

Approximately 80 producers participated in the "Soils Days" workshops held to discuss such topics as crop residue management, chemical application and general soil degradation problems.

Summary of Expenditures

Agri-Food Demonstration Project	$7,133.00
Public Education	$3,514.00
Total	$10,647.00

Wildlife

The District completed negotiations with Ducks Unlimited, granting them permission to construct the Meezee Lake Marsh Complex near Beaver Dam Lake in 1986. This waterfowl management project is to be designed, constructed and funded by Ducks Unlimited.

Flood Protection

Agreements were signed between the Province and the Federal Government to begin a $1.6 million flood protection project in the Village of Ste. Rose du Lac. Project completion is anticipated for 1989. The project is part of the Canada/Manitoba Flood Damage Reduction Program.

Riding Mountain National Park

In the winter of 1985, the District participated in the Riding Mountain National Park management review process. Discussions focussed on joint participation in resource management, including water and wildlife supervision.

Administration

This Program includes staff salaries, remuneration for Board members, rent and other overhead and operating costs. Total administrative expenses for 1985 were $74,208.00.

Alonsa Conservation District

General Information

The Alonsa Conservation District, incorporated in 1978, encompasses approximately 268,000 ha along the western shores of Lake Manitoba. Major watersheds included in the District are Garrioch's Creek, Sucker Creek, Reedy Creek and Lonely Lake. Most of the L.G.D. of Alonsa is within the Alonsa Conservation District, which includes the communities of Amaranth, Alonsa and Eddystone, as well as several other communities located near Lake Manitoba.

Alonsa Board Members 1985

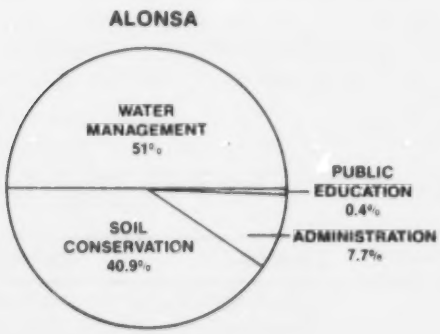
Board Chairperson for 1985 was Bill Napier of Amaranth.

Chairperson	Location
Alec Hrymack	Alonsa
Don Fletcher	McCreary
Barney Brandson	Ste. Rose du Lac
Ed Zdan (Government Appointee)	Alonsa

See Appendix C for the 1985 Auditor's Report.

Programs

The 1985 Programs included water management, soil conservation and crossing repairs. Most of these programs were delivered by the Engineering and Construction Branch on behalf of the Board.



1985 Expenditures

District Activity	Expenditure
Water Management	$83,704.00
Soil Conservation	$66,989.00
Administration	$12,590.00
Public Education	$616.00
Total	$163,899.00

Water Management

In 1985 the District concentrated its effort on replacing and repairing crossings throughout the area, for an approximate total expenditure of $28,000.00.

In addition, Ducks Unlimited began construction of the Portia Project, a water resource management project which covers the Reedy and Sucker Creek watersheds. Maximum waterfowl benefits and flood control will be realized from construction of independently regulated water management units.

Expenditure by Activity

Activity	Expenditure
Crossing Repairs	$28,530.00
Channel Improvements	$50,164.00
Channel Maintenance	$5,010.00
Total	$83,704.00

Soil Conservation

The 1985 Alonsa Forage Seed Assistance Program involved a number of district farmers, who seeded 2,680 ha of forage seed. The program was designed to minimize soil erosion.

Summary of Expenditures

Landowner (25%)	$15,976.00
Province (75%)	$51,013.00
Total	$66,989.00

Public Education and Extension Activities

The Alonsa District Board presented Roger Pearse with the annual Conservation Farm Family Award for outstanding soil stewardship practices.

Resource extension and the Public Education Program cost $616.00 in 1985.

Administration

This area covers Board and committee members' remuneration, general expenses and other administrative costs. Total expenditures were $12,590.00.

Turtle Mountain Conservation District

The Turtle Mountain Conservation District is divided into five sub-districts: Upper Pembina, Elgin Creek - Whitewater Lake, Medora Creek, Waskada Creek and Chain Lakes.

The Board approved the application for the addition of a portion of the Rural Municipality of Arthur to the Waskada Creek sub district.

The completion of construction and successful operation of a major multi-purpose water control structure was the major highlight of the year.

Turtle Mountain Board Members — 1985

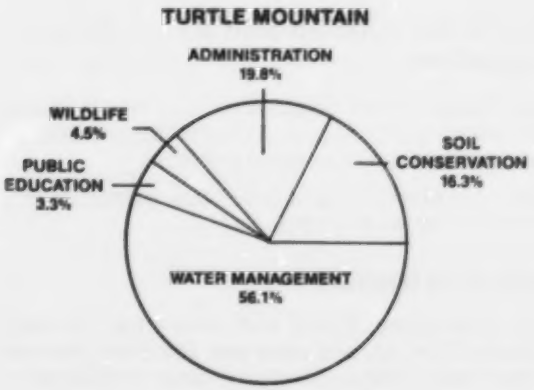
Board Chairperson for 1985 was Lloyd Bolduc of Deloraine.

Sub-District	Chairperson	Address
#59 Upper Pembina River	Bert Barwick	Boissevain
#65 Waskada Creek	Jack Millions	Waskada
#66 Medora Creek	Dennis Crowe	Deloraine
#67 Chain Lakes	Marshall Teetaert	Deloraine
#68 Elgin Lake	Alan Ransom	Boissevain
Government Appointee	Harriet McColl	Boissevain

See Appendix D for the 1985 Auditor's Report.

Programs

The majority of programs administered by the District fall into the categories of water management, soil conservation, public education, and wildlife. All programs are cost-shared, with the Province responsible for 75% and the balance being paid by local funding.



1985 Expenditures

District Activity	Expenditure
Water Management	$151,681.00
Soil Conservation	$44,204.00
Administration	$53,334.00
Wildlands/Wildlife	$12,268.00
Public Education/Recreation	$8,630.00
Total	$270,117.00

Water Management

During 1985, runway stabilization projects accounted for almost all of the sub-districts' expenditures. Runway stabilization work aims at protecting land against future erosion through the re-establishment of uniform slopes on the bottoms of existing channels. Sideslopes were trimmed and channels seeded to forages to meet this goal. Additional seeding projects will continue to be carried out.

Water storage structures accounted for the balance of expenditures.

The Adair Dam was completed during the operating year. The structure operated successfully during the 1985 spring runoff, with effective water retention and controlled release, minimizing flooding and soil erosion. Part of the water held in permanent storage was used for small scale irrigation projects. Ducks Unlimited contributed $5,000.00 to the cost of the project because of benefits to waterfowl.

The Upper Pembina Sub-District completed construction of a small dam. The District started investigative work on a number of potential dam sites for future years.

Expenditure by Sub-District

Sub-District	Location	Expenditure
#59	Upper Pembina	$23,309.00
#65	Waskada Creek	$27,550.00
#66	Medora Creek	$56,977.00
#67	Chain Lakes	$21,172.00
#68	Elgin Creek — Whitewater Lake	$22,673.00
Total		$151,681.00

Expenditure by Activity

Activity	Expenditure
Multi-Use Reservoir	$21,172.00
Water Storage Projects	$19,925.00
Runway Stabilization	$110,584.00
Total	$151,681.00

Soil Conservation

Forage seed assistance continued to be the District's top soil conservation program. In 1985, the District received 120 applications for seed.

Several gully stabilization projects were successfully completed. Although no new shelterbelts were planted, weed control to existing shelterbelts was carried out.

The project of seeding forages on new municipal road construction sites was continued in 1985.

Summary of Expenditures

Forage Seed Assistance	$35,419.00
Gully Stabilization	$4,588.00
Shelterbelts	$1,324.00
Road Allowance Seeding	$2,903.00
Total	$44,204.00

Public Education and Extension Services

The District was active in Soil Stewardship Week programs, supplying printed materials to the public, participating in the grocery bag promotion, and providing public speakers.

The Soil Conservation Day program, held near a Ducks Unlimited project, was held over three days with some 180 students participating. Four sessions dealing with soils, native plants, wildlife and wetland ecology were held.

Summary of Expenditures

Public Education	$1,820.00
Demonstrations	$398.00
Land Ethic Committee	$3,054.00
Recreation Committee	$3,358.00
Total	$8,630.00

Wildlife/Wildlands

With funding provided by Ducks Unlimited, the District was able to undertake extra wetland development projects. Two wetland outlets were raised, making for more permanent water retention and better habitat for wood ducks.

A small dam was built upstream from the junction of two ravines. The District's landownership map was updated. Additional maintenance work was carried out at the Lorna Smith Nature Centre near Boissevain reservoir, with trees being replanted and rows weeded.

Summary of Expenditures

Wildlands Program	$239.00
Wildlife Habitat Improvement - Uplands	$8,929.00
Wildlife Habitat Improvement - Wetlands	$3,000.00
Total	$12,268.00

Cooks Creek Conservation District

The Cooks Creek Conservation District, incorporated in 1979, lies east of Winnipeg, encompassing most of the Cooks Creek basin which flows into the Red River. It also includes parts of the Lower Seine River and the Bunn's Creek drainage areas, both of which drain into the Red River Floodway. The District area is 862 square kms., and includes the Rural Municipalities of Brokenhead, Ste. Anne, Springfield, Tache and the Local Government District of Reynolds.

The highlight of 1985 was the commencement of construction on the Cooks Creek Diversion. It was half complete at year end, with more construction planned for 1986.

The Board hired a full-time manager in September, 1985.

Cooks Creek Board Members 1985

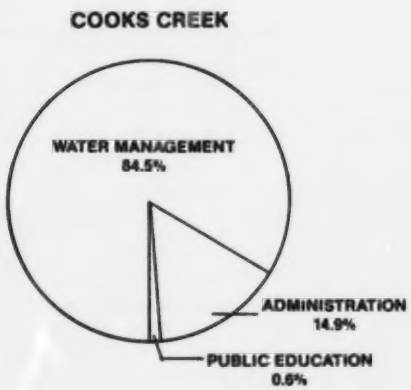
Board Chairperson for 1985 was R. Maciejkow of Winnipeg.

Sub-District	Chairperson	Location
#9 - Lower Seine	N.D. Binkley	Dugald
#11 - Cooks Creek	L. Guetre	Richer
#12 - Bunn's Creek	M. Gavaga	Winnipeg
Government Appointee	J.M. Cook	Dugald

See Appendix E for the 1985 Auditor's Report.

Programs

The 1985 Works Program was primarily one of land drainage.



1985 Expenditures

District Activity	Expenditure
Water Management	$208,158.00
Public Education	$1,407.00
Administration	$36,649.00
Total	$246,214.00

Water Management

The 1985 Program involved earth-work, vegetation control and repair or replacement of structures. The program was administered by the Engineering and Construction Branch on behalf of the Board.

Also included in 1985 were surveys and investigations at several locations in contribution to the development of future works projects.

Expenditure by Sub-District

Sub-District	Location	Expenditure
#9	Lower Seine	$80,147.00
#11	Cooks Creek	$110,357.00
#12	Bunn's Creek	$17,654.00
Total		$208,158.00

Expenditures by Activity

District Activity	Expenditure
Channel Improvements	$88,708.00
Weed and Brush Control	$13,742.00
Channel Maintenance	$60,951.00
Culverts and Structures	$44,757.00
Total	$208,158.00

Sub-District #9, Lower Seine River

Reconstruction of the North Bibeau Drain was started at the lower reach. The maintenance program consisted of one cleanout, 1.5 km of mowing and seven culvert repairs or replacement.

Sub-District #11, Cooks Creek

The upper reach of Cooks Creek underwent rehabilitation. The maintenance program consisted of eight cleanouts, mowing and brushing over 13 km, as well as repair or replacement of structures at another 18 locations.

Sub-District #12, Bunn's Creek

The drain at W26-11-4E was reconstructed. The maintenance program consisted of three cleanouts and four culvert installations or replacements.

Cooks Creek Diversion Project

Main Channel

Construction of the Cooks Creek Diversion was started in 1985. The 15.6 km long Diversion will take part of the Cooks Creek flow west into the Red River Floodway. About 8 km of the channel has been excavated at the west end. Also completed are an outlet structure, two highway bridges, one railway bridge and three culvert crossings.

Project funding before and during 1985 was shared between the Government of Canada and the Province. Completion of the project is planned for in 1986 and is to be funded on an 80:20 cost-share arrangement between the Province and the District.

Tributary Drainage

The second phase of the Cooks Creek Diversion Project is the systematic improvement of lateral drains into the Diversion. This is to be done over the next nine years. Planning has begun for developing a tributary drainage package. Drainage for the Village of Dugald is included in this package.

Public Education and Extension Services

The District sponsored a public speaking contest on October 30, 1985 at the Dugald Community Club. The topic was "The Role of Manitoba Youth as Partners With The Environment." Charlene Chamberlain of Oakbank won the competition. She also won the provincial award at the Manitoba Conservation Districts Association Annual Meeting in Brandon in December, competing against representatives from the other Districts.

The District's Conservation Farm Family nomination for 1985, Howard and Peg Smith of Dugald, won the Manitoba Conservation Farm Family Award.

Appendix A

The Whitemud Watershed Conservation District

Financial Statements

31st December 1985

MEYERS
NORRIS
PENNY & Co.

CHARTERED ACCOUNTANTS

421 - 1st Avenue
Box 760
Neepawa, Manitoba
R0J 1H0
(204) 476-2326

PARTNERS:

R.A. MEYERS, C.A.
D.W.A. NORRIS, C.A.
D.H. PENNY, F.C.A.
R.D. BAKER, C.A.
J.R. MORROW, C.A.
P.E.W. SAWYER, C.A.
N.F. COCHRANE, C.A.
D.L. CANNONS, C.A.
J.E. FINLAYSON, C.A.
D.M. McCONNELL, C.A.
T.D. KIRKUP, C.A.
P.S. ECKERSLEY, C.A.
J.D. STEWART, C.A.
D.L. RITCHIE, C.A.
B.D. PRITCHARD, C.A.
J.G. CRISTALL, C.A.
J.W. McWHIRTER, C.A.

4th April 1986

The Members of the Board
The Whitemud Watershed Conservation District

AUDITORS' REPORT

We have examined the balance sheet of The Whitemud Watershed Conservation District, as at 31st December 1985 and the statements of revenue and expenditures and surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the District as at 31st December 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Meyers Norris Penny & Co.
Chartered Accountants

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

INDEX TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 1985

AUDITORS' REPORT

STATEMENT 1 - BALANCE SHEET

STATEMENT 2 - STATEMENT OF REVENUE AND EXPENDITURE - SUB-DISTRICT PROGRAM

STATEMENT 3 - STATEMENT OF REVENUE AND EXPENDITURES - GENERAL BOARD PROGRAM

STATEMENT 4 - STATEMENT OF REVENUE AND EXPENDITURES - EQUIPMENT PROGRAM

STATEMENT 5 - STATEMENT OF EARNINGS - INVENTORY PROGRAM

STATEMENT 6 - STATEMENT OF REVENUE AND EXPENDITURES - ROSEDALE FARM PROGRAM

NOTES TO THE FINANCIAL STATEMENTS

- - - - -

MEYERS NORRIS PENNY & Co.

STATEMENT 1

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

BALANCE SHEET AS AT 31ST DECEMBER 1985

	1985	1984
A S S E T S		
CURRENT ASSETS		
Cash	149,102	196,479
Accounts receivable	78,371	54,791
Inventory of supplies	58,510	33,621
Prepaid expenses and accrued interest	2,535	3,222
	288,518	288,113
FIXED ASSETS - Note 2	40,154	51,232
	328,672	339,345
L I A B I L I T I E S		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	72,427	77,168
Customer deposits	474	313
	72,901	77,481
S U R P L U S		
WATERSHED PROGRAMS		
Sub-District Program - Statement 2	50,017	51,389
General Board Program - Statement 3	78,140	90,751
Equipment Program - Statement 4	49,380	42,570
Inventory Program - Statement 5	33,566	36,277
Rosedale Farm Program - Statement 6	6,400	6,815
Emergency Reserve	30,000	30,000
Sick leave reserve - Note 3	8,268	4,062
	255,771	261,864
	328,672	339,345

SIGNED ON BEHALF OF THE BOARD:

..... **DIRECTOR**

..... **DIRECTOR**

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

STATEMENT OF REVENUE AND EXPENDITURES AND SURPLUS - SUB-DISTRICT PROGRAM

FOR THE YEAR ENDED 31ST DECEMBER 1985

	Willowbend Creek #35	Westbourne Drain #36	Squirrel Creek #37	Pine Creek #38
REVENUE				
Municipal levies	24,211	24,550	13,121	18,894
Province of Manitoba	48,180	34,430	43,416	65,482
	72,391	58,980	56,537	84,376
EXPENDITURES				
Crossing repair	5,917	8,091	4,922	4,372
Weed and bush control	9,504	2,099	1,457	3,580
Runway stabilization				
Channel maintenance	15,964	25,566	51,509	
Channel construction	35,185	185		18,406
Culverts and structures		9,965		59,744
Miscellaneous				
	66,570	45,906	57,888	86,102
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	5,821	13,074	(1,351)	(1,726)
SURPLUS - BEGINNING OF YEAR	2,328	2,154	3,159	1,201
SURPLUS (DEFICIT) - END OF YEAR	8,149	15,228	1,808	(525)

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

STATEMENT OF REVENUE AND EXPENDITURES AND SURPLUS - SUB-DISTRICT PROGRAM

FOR THE YEAR ENDED 31ST DECEMBER 1985

Central Whitemud #39	Upper Whitemud #40	Big Grass Marsh #42	Big Grass River #43	Total 1985	Total 1984
27,400	13,816	22,351	44,555	188,898	193,465
74,145	40,272	83,834	256,145	645,904	750,344
101,545	54,088	106,185	300,700	834,802	943,809
31,003		18,037	30,360	102,702	123,070
7,832	3,505	3,289	3,628	34,894	62,481
47,867	50,192			98,059	81,303
8,903		30,533	9,178	141,653	162,271
		525	130,599	184,900	337,481
		59,360	141,642	270,711	150,005
3,255				3,255	5,019
98,860	53,697	111,744	315,407	836,174	921,630
2,685	391	(5,559)	(14,707)	(1,372)	22,179
16,084	4,148	7,624	14,691	51,389	29,210
18,769	4,539	2,065	(16)	50,017	51,389

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

STATEMENT OF REVENUE AND EXPENDITURES AND SURPLUS - GENERAL BOARD PROGRAM

FOR THE YEAR ENDED 31ST DECEMBER 1985

	1985	1984
REVENUE		
Province of Manitoba	173,924	165,206
Direct charges	1,545	1,463
Interest earned	14,469	13,768
Individual contributions	24,521	15,598
Transfer from Equipment program	1,044	4,606
Sale of equipment		750
	215,503	201,391
EXPENDITURES		
Administrative		
Watershed manager salary and expenses	39,696	38,406
Secretary-treasurer salary	12,312	9,914
Board members remuneration and expenses	11,659	7,051
Professional fees	3,612	3,410
Rent	2,400	2,400
Conservation District Authority of Manitoba - Note 4	4,480	6,623
Office supplies	6,498	5,675
Insurance	1,005	631
Depreciation	439	439
Public relations	950	315
Miscellaneous	755	753
Small tool purchases	1,096	1,392
	84,902	77,009
Specific Programs		
Forage crops	74,041	74,070
Shelter belts	27,016	19,561
Shelter belt weed control	12,484	8,111
Wild lands	8,232	6,622
Grassed waterways	910	225
Resource extension and public education	18,361	14,931
Conservation corridors		2,036
Demonstrations	683	2,433
	141,727	127,989
Direct Expenses	1,485	1,463
	228,114	206,461
EXCESS OF EXPENDITURES OVER REVENUE	12,611	5,070
SURPLUS - BEGINNING OF YEAR	90,751	95,821
SURPLUS - END OF YEAR	78,140	90,751

STATEMENT 4

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

STATEMENT OF REVENUE AND EXPENDITURES AND SURPLUS - EQUIPMENT PROGRAM

FOR THE YEAR ENDED 31ST DECEMBER 1985

	1985	1984
REVENUE		
Rentals	52,266	49,288
EXPENDITURES		
Fuel and oil	8,532	7,084
Repairs and maintenance	20,561	14,780
Insurance and licences	720	639
Depreciation	11,365	11,264
Wages	3,234	4,136
Transfer to General Board program	1,044	4,606
	45,456	42,509
EXCESS OF REVENUE OVER EXPENDITURES	6,810	6,779
SURPLUS - BEGINNING OF YEAR	42,570	37,825
	49,380	44,604
ADJUSTMENT TO SURPLUS - Note 5		2,034
SURPLUS - END OF YEAR	49,380	42,570

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

STATEMENT OF EARNINGS AND SURPLUS - INVENTORY PROGRAM

FOR THE YEAR ENDED 31ST DECEMBER 1985

	1985	1984
SALES	22,151	39,934
COST OF SALES		
Inventory - Beginning of year	33,621	36,812
Purchases	47,166	33,104
	80,787	69,916
Inventory - End of year	58,510	33,621
	22,277	36,295
GROSS PROFIT (LOSS)	(126)	3,639
EXPENDITURES		
Wages	902	1,931
Insurance	276	92
Yard maintenance	1,089	724
Depreciation	318	318
	2,585	3,065
NET EARNINGS (LOSS)	(2,711)	574
SURPLUS - BEGINNING OF YEAR	36,277	33,065
	33,566	33,639
ADJUSTMENT TO SURPLUS - Note 5		2,638
SURPLUS - END OF YEAR	33,566	36,277

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

STATEMENT OF REVENUE AND EXPENDITURES AND SURPLUS - ROSEDALE FARM PROGRAM

FOR THE YEAR ENDED 31ST DECEMBER 1985

	1985	1984
REVENUE	8,311	12,407
EXPENDITURES		
Inventory - Beginning of year		5,126
Deer Feeding Program	760	
Fertilizer and renovating	3,803	5,455
Taxes		785
Miscellaneous	296	65
Harvesting	3,867	2,440
	8,726	13,871
EXCESS OF EXPENDITURES OVER REVENUE	415	1,464
SURPLUS - BEGINNING OF YEAR	6,815	8,279
SURPLUS - END OF YEAR	6,400	6,815

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 1985

NOTE 1 - ACCOUNTING POLICIES

Entity Definition

The Whitemud Watershed Conservation District was established by an Order-in-Council of the Province of Manitoba on the 22nd March 1972. The District receives funding from the Province of Manitoba and certain municipalities and is governed by a board of directors from the various municipalities involved in the conservation district.

Inventory

Inventory is valued at cost and determined on a first in first out basis.

Fixed Assets

Fixed assets are recorded at cost.

Depreciation

Depreciation is recorded on the straight line method at the following rates:

Building	5%
Fence	5%
Equipment	15%
Pump equipment	50%

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 1985

NOTE 2 - FIXED ASSETS

The following is a summary of the fixed asset and accumulated depreciation accounts:

	Balance Beginning Of Year	Additions	Balance End Of Year
Fixed Assets			
Land	1,835		1,835
Building	14,783		14,783
Fence	5,339		5,339
Equipment	90,117	1,044	91,161
Pump equipment	261		261
	112,335	1,044	113,379
Accumulated Depreciation			
Building	5,174	739	5,913
Fence	2,269	267	2,536
Equipment	53,399	11,116	64,515
Pump equipment	261		261
	61,103	12,122	73,225
Net Book Value	51,232		40,154

NOTE 3 - SICK LEAVE RESERVE

The reserve has been established to recognize the accrual of sick leave of the employees. The employees accrue sick leave at the rate of one and a quarter days per month employed. At 31st December 1985, the aggregate amount of possible claims was $104,830, in 1984 $91,300

NOTE 4 - CONSERVATION DISTRICT AUTHORITY OF MANITOBA

These costs represent an allocation of certain administration expenses of the Conservation District Authority of Manitoba and are fully funded by the Province of Manitoba.

NOTE 5 - ADJUSTMENT TO SURPLUS

The District changed their policy of allocation of certain expenses between the General Board, equipment and inventory program. This change resulted in a decrease to the equipment program surplus of $2,034 and an increase to the inventory program surplus of $2,638 in 1984.

Appendix B

Turtle River Watershed Conservation District

Financial Statements

As at December 31st, 1985

AUDITOR'S REPORT

To the Board of Directors of the Turtle River Watershed Conservation District:

I have examined the Balance Sheet of the Turtle River Watershed Conservation District as at December 31st, 1985 and the other statements, being Exhibits "B" to "G" inclusive. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these Financial Statements present fairly the financial position of the Organization as at December 31st, 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

F.D. ZAPLITNY,
Chartered Accountant

DAUPHIN, Manitoba
May 23rd, 1986

INDEX

	Exhibit
Auditor's Report	
Balance Sheet as at December 31st, 1985 and 1984	"A"
Statement of Sub-District Program Account Revenue and Expenditure for the Years Ended December 31st, 1985 and 1984	"B"
Statement of General Board Program Account Revenue and Expenditure for the Years Ended December 31st, 1985 and 1984	"C"
Statement of Emergency Reserve Account for the Years Ended December 31st, 1985 and 1984	"D"
Statement of Province of Manitoba Grant Account for the Years Ended December 31st, 1985 and 1984	"E"
Statement of Equipment Account Revenue and Expenditure for the Years Ended December 31st, 1985 and 1984	"F"
Statement of Soil Management Project Revenues and Expenditures for the Year Ended December 31st, 1985	"G"

EXHIBIT "A"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

BALANCE SHEET
As at December 31st, 1985 and 1984

		1985	1984
ASSETS			
Current Assets -			
Cash on Hand and in Bank	$	37,660	25,917
Accounts Receivable		99,250	27,312
Total Current Assets		136,910	53,229
Fixed Assets, at Book Value		10,255	5,334
Total	$	147,165	58,563
LIABILITIES AND SURPLUS			
Current Liabilities -			
Accounts Payable	$	110,980	45,187
Total Current Liabilities		110,980	45,187
Watershed Accounts -			
Sub-District Program Account - Exhibit "B"		1,658	(8,789)
General Board Program - Exhibit "C"		12,283	8,717
Emergency Reserve Account - Exhibit "D"		16,789	13,788
Equipment Account - Exhibit "F"		(832)	(340)
Soil Management Account - Exhibit "G"		6,287	
		36,185	13,376
Total	$	147,165	58,563

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "B"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF SUB-DISTRICT PROGRAM ACCCOUNT REVENUE AND EXPENDITURE
For the Years Ended December 31st, 1985 and 1984

	Sub-District 44	Sub-District 45	Sub-District 46	1985 Totals	1984 Totals
Revenue -					
Municipal Levies	$ 5,528	9,045	2,177	16,750	21,599
Municipal Grants	17,887	36,415		54,302	49,387
Province of Manitoba Allocated Grant	64,899	118,486		183,385	235,528
Transfers					2,411
	88,314	163,946	2,177	254,437	308,925
Expenditures -					
Crossing Repairs					39,475
Brush and Weed Control					24,892
Channel Maintenance	50,740			50,740	31,393
Channel Improvements	13,540			13,540	51,333
Channel Construction	24,809	100,556		125,365	167,039
Structures & Culverts		54,345		54,345	
	89,089	154,901		243,990	314,132
Revenue Over (Under) Expenditures	(775)	9,045	2,177	10,447	(5,207)
Add -					
Opening Balance	870	(12,275)	2,616	(8,789)	(3,582)
Closing Balance	95	(3,230)	4,793	1,658	(8,789)

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "C"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF GENERAL BOARD PROGRAM ACCOUNT REVENUE AND EXPENDITURE

For the Years Ended December 31st, 1985 and 1984

	1985	1984
Revenue -		
Municipal Levies	$ 48,988	44,051
Province of Manitoba Allocated Grant	235,806	151,581
Interest Earned	1,272	1,855
Farmer Assistance Revenue	9,110	4,206
Career Internship Program		2,002
Summer Canada Grant		4,370
Miscellaneous Revenue	86	103
Donations	6,000	
Municipal Grants	20,607	
	321,869	208,168
Expenditures -		
Administration	11,198	10,358
Remuneration	7,901	11,599
Wages and Benefits	50,108	46,916
Rent	1,150	1,065
Public Education	3,514	4,549
Forage Assistance	37,340	31,006
Career Internship Program		2,002
Summer Student Program		4,379
Staff Expenses	3,851	2,033
Miscellaneous Bridge and Culvert Repairs	88,425	65,830
Outstanding Right of Way Payments	77	22,682
Legal Fees		1,432
Brushing and Spraying	29,471	
Crossing Replacement	77,890	
Dump Levelling and Seeding	4,378	
	315,303	203,851
Transfer to Emergency Reserve	3,000	3,000
	318,303	206,851
Revenue Over Expenditures	3,566	1,317
Add -		
Opening Balance	8,717	7,400
Closing Balance	$ 12,283	8,717

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "D"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF EMERGENCY RESERVE ACCOUNT
For the Years Ended December 31st, 1985 and 1984

	1985	1984
Amount at Opening	$ 13,789	13,200
Transfer from General Board Program Account	3,000	3,000
	16,789	16,200
Transfer to Sub-District Program Account		2,411
Amount at Closing	$ 16,789	13,789

EXHIBIT "E"

STATEMENT OF PROVINCE OF MANITOBA GRANT ACCOUNT
For the Years Ended December 31st, 1985 and 1984

	1985	1984
Grants Received	$ 419,191	387,109
Less -		
Allocations to Watershed Programs:		
Sub-District Program	183,385	235,528
General Board Program	235,806	151,581
	$ NIL	NIL

EXHIBIT "F"

STATEMENT OF EQUIPMENT ACCOUNT REVENUE AND EXPENDITURE
For the Years Ended December 31st, 1985 and 1984

	1985	1984
Equipment Revenues	$ 203	NIL
Expenses -		
Depreciation	695	94
Revenue Over(Under) Expenditure	(492)	(94)
Amount At Opening	(340)	(246)
Amount at Closing	$ (832)	(340)

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "G"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

SOIL MANAGEMENT PROJECT - REVENUES AND EXPENDITURES
For the Year Ended December 31st, 1985

	Government of Canada	Province of Manitoba	Total
Revenue -			
Grants Received	$ 5,420	8,000	13,420
Expenditures -			
Administration	1,031		1,031
Field Demonstrations	2,093	2,092	4,185
Equipment		1,917	1,917
	3,124	4,009	7,133
Balance at Closing	$ 2,296	3,991	6,287

(The accompanying notes are an integral part of these financial statements)

TURTLE RIVER WATERSHED CONVERSATION DISTRICT

NOTES TO FINANCIAL STATEMENTS
December 31st, 1985

1. Accounts Receivable of the District are made up of the following:

		1985	1984
Municipal Grants	$	74,909	16,623
Conservation District Authority		24,341	9,731
Other			958
Total	$	99,250	27,312

2. Fixed Assets of the District are normally recorded at cost. The exception to this policy is those assets purchased under the Federal - Provincial Soil Management Project. Because those assets are not subject to depreciation, they are expenses in the year of purchase.

   Depreciation on District assets purchased in the normal course of affairs is provided as follows:

Office Equipment	15% Straight Line
Field Equipment	20% Straight Line
Fencer	25% Straight Line
Fence	5% Straight Line

		Cost	1985 Accumulated Depreciation	1985 Book Value	1984 Book Value
Office Equipment	$	813	619	194	317
Field Equipment		6,472	930	5,542	237
Fencer		99	99	NIL	18
Fence		4,863	344	4,519	4,762
Total	$	12,247	1,992	10,255	5,334

3. Accounts Payable of the District are made up as follows:

		1985	1984
Workers Compensation	$	122	
Conservation District Authority		109,777	44,505
Trade		1,081	682
Total	$	110,980	45,187

Appendix C

The Alonsa Conservation District No. 3

Financial Statements

31 December 1985

B. K. PELL
CHARTERED ACCOUNTANT
WINNIPEG. CANADA

The Board
The Alonsa Conservation District No. 3
Alonsa, Manitoba

I have examined the balance sheet of The Alonsa Conservation District No. 3 as at 31 December 1985 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the District as at 31 December 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

B. K. Pell

Chartered Accountant

17 March 1986

THE ALONSA CONSERVATION DISTRICT NO. 3

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED 31 DECEMBER 1985

	1985	1984
	$	$
Revenue		
Province of Manitoba allocated grant	125,365	118,236
Municipal grant	29,382	26,103
Forage seed recoveries	15,976	9,373
Bank Interest	2,852	2,027
Sundry	24	124
	173,599	155,863
Expenditure		
Projects		
Miscellaneous crossing repairs	28,530	12,280
Channel maintenance	5,010	1,784
Channel improvements	50,164	56,308
	83,704	70,372
Board, committee remuneration and expense	4,720	3,725
Other administration	7,870	7,992
Forage Seed	66,989	62,498
Resource extension and public education	616	1,155
	163,899	145,742
EXCESS OF REVENUE	9,700	10,121
Surplus		
Balance beginning of year	25,710	15,589
Balance end of year	35,410	25,710

THE ALONSA CONSERVATION DISTRICT NO. 3

STATEMENT OF PROVINCIAL CONTRIBUTIONS

YEAR ENDED 31 DECEMBER 1985

	Amount	% Shareable Province	% Shareable District	Share Province	Share District
	$			$	$
Projects -	33,540	75	25	25,155	8,385
-	50,164	80	20	40,131	10,033
Board Administration	11,460	75	25	8,595	2,865
Other Administration -	779	100		779	
-	351		100		351
Forage seed	66,989	75	25	50,243	16,746
Resource extension etc.	616	75	25	462	154
	163,899			125,365	38,534

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 1985

1) Except for payroll and incidental expenses the expenses of the District are paid from a bank of the Conservation District Authority, a Provincial Agency which pays accounts for four Districts in all.

2) Until March 1980, when the District hired its own secretary-treasurer and occupied a rent free office on the premises of the L.G.D. of Alonsa, the Government of the Province of Manitoba provided without charge all the District's administrative and technical staff requirements, office equipment and head office space. Subsequently the Government provides only the engineering and technical staff requirements without charge.

THE ALONSA CONSERVATION DISTRICT NO. 3

BALANCE SHEET

AS AT 31 DECEMBER 1985

	1985	1984
Assets		
Current Assets	$	$
Bank and term deposits	48,925	40,011
Accounts receivable		
General		21
Conservation District Authority	1,265	758
	50,190	40,790
Fixed Assets		
Office equipment		
Cost less depreciation of $340 and $231	387	496
	50,577	41,286
Liabilities and Surplus		
Current liabilities		
Conservation District Authority	10,167	10,576
Emergency reserve account	5,000	5,000
Surplus	35,410	25,710
	50,577	41,286

Appendix D

Turtle Mountain Conservation District No. 4

Financial Statements

31st December 1985

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

INDEX TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 1985

AUDITORS' REPORT

STATEMENT 1 - BALANCE SHEET

STATEMENT 2 - STATEMENT OF REVENUE AND EXPENDITURES - SURPLUS - GENERAL BOARD PROGRAM

STATEMENT 3 - STATEMENT OF REVENUE AND EXPENDITURES - SURPLUS (DEFICIT) - SUB-DISTRICT PROGRAM

STATEMENT 4 - STATEMENT OF REVENUE AND EXPENDITURES - SURPLUS - EQUIPMENT PROGRAM

NOTES TO THE FINANCIAL STATEMENTS

- - - - -

MEYERS
NORRIS
PENNY & Co.

CHARTERED ACCOUNTANTS

160 - 14th Street
Brandon, Manitoba
Box 1270 — R7A 6K4
(204) 727-0661

PARTNERS:

R.A. MEYERS, C.A.
D.W.A. NORRIS, C.A.
D.H. PENNY, F.C.A.
R.D. BAKER, C.A.
J.R. MORROW, C.A.
P.E.W. SAWYER, C.A.
N.F. COCHRANE, C.A.
D.L. CANNONS, C.A.
J.E. FINLAYSON, C.A.
D.M. McCONNELL, C.A.
T.D. KIRKUP, C.A.
P.S. ECKERSLEY, C.A.
J.D. STEWART, C.A.
D.L. RITCHIE, C.A.
B.D. PRITCHARD, C.A.
J.G. CRISTALL, C.A.
J.W. McWHIRTER, C.A.

7th March 1986

The Members of the Board
Turtle Mountain Conservation District No. 4

AUDITORS' REPORT

We have examined the balance sheet of Turtle Mountain Conservation District No. 4 as at 31st December 1985 and the statements of revenue and expenditures - surplus (deficit) for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the District as at 31st December 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Meyers Norris Penny & Co.
Chartered Accountants

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

BALANCE SHEET AS AT 31ST DECEMBER 1985

	1985	1984
A S S E T S		
CURRENT ASSETS		
Cash	51,920	46,783
Accounts receivable - Note 2	9,761	
Prepaid expenses	434	7,549
	62,115	54,332
FIXED ASSETS - Note 3	6,389	9,009
	68,504	63,341
L I A B I L I T I E S		
CURRENT LIABILITIES		
Accounts payable	37,665	41,576
Unearned revenue	2,932	
	40,597	41,576
S U R P L U S (D E F I C I T)		
GENERAL BOARD PROGRAM - Statement 2	22,916	19,505
SUB-DISTRICT PROGRAM - Statement 3	(6,034)	(8,293)
EQUIPMENT PROGRAM - Statement 4	6,025	5,553
EQUIPMENT RESERVE	5,000	5,000
	27,907	21,765
	68,504	63,341

SIGNED ON BEHALF OF THE BOARD:

..... DIRECTOR

..... DIRECTOR

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF REVENUE AND EXPENDITURES - SURPLUS - GENERAL BOARD PROGRAM

FOR THE YEAR ENDED 31ST DECEMBER 1985

	1985	1984
REVENUE		
Municipal levies	25,300	16,867
Province of Manitoba	84,642	135,187
Soils committee	13,183	8,500
Recreation committee	198	47
Miscellaneous	2,985	
Interest	439	977
	126,747	161,578
EXPENDITURES		
Administrative		
Administration - Conservation District Authority	1,215	2,677
Administration - General	15,237	12,458
Administration - Local	530	518
Board and committee remuneration	3,960	4,500
Depreciation - office equipment	430	548
Depreciation - support program	40	40
District Supervisor - salary	27,547	27,451
District Supervisor - expenses	4,375	3,587
	53,334	51,779
Special Programs		
Demonstration programs	398	115
Forage seed assistance	35,419	32,690
Gully stabilization	4,558	5,761
Land ethnic committee	3,054	1,620
Moicur Nature Centre		56,000
Public education	1,820	3,773
Recreation committee	3,358	
Road allowance program	2,903	5,169
Rodent control		32
Shelter Belt program	1,324	6,629
Wildlands committee	239	702
Wildlife Habitat improvement - uplands	8,929	2,921
Wildlife Habitat improvement - wetlands	3,000	2,107
	65,002	117,519
TOTAL EXPENDITURES	118,336	169,298
TRANSFER TO SUB-DISTRICT PROGRAM	5,000	
TRANSFER TO EQUIPMENT RESERVE		1,000
	123,336	170,298
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	3,411	(8,720)
SURPLUS		
Balance - Beginning of year	19,505	28,225
Balance - End of year	22,916	19,505

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF REVENUE AND EXPENDITURES - SURPLUS (DEFICIT)
- SUB-DISTRICT PROGRAM

FOR THE YEAR ENDED 31ST DECEMBER 1985

	Upper Pembina #59	Waskada Creek #65
REVENUE		
Municipal levies	7,804	6,942
Province of Manitoba	17,075	20,497
Ducks Unlimited Grant		
Transfer from Board Program		
	24,879	27,439
EXPENDITURES		
Multi-use reservoir		
Runway stabilization	15,170	24,250
Water storage	8,139	3,300
	23,309	27,550
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	1,570	(111)
SURPLUS		
Balance (at deficit) - Beginning of year	1,574	3,546
Balance (at deficit) - End of year	3,144	3,435

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF REVENUE AND EXPENDITURES - SURPLUS (DEFICIT)
- SUB-DISTRICT PROGRAM

FOR THE YEAR ENDED 31ST DECEMBER 1985

Medora Creek #66	Chain Lakes #67	Elgin Creek #68	Total 1985	Total 1984
10,410	2,792	4,627	32,575	32,575
42,733	19,055	17,005	116,365	186,510
				5,000
	5,000		5,000	
53,143	26,847	21,632	153,940	224,085
	21,172		21,172	128,907
52,336		18,828	110,584	99,774
4,641		3,845	19,925	7,995
56,977	21,172	22,673	151,681	236,676
(3,834)	5,675	(1,041)	2,259	(12,591)
861	(15,044)	770	(8,293)	4,298
(2,973)	(9,369)	(271)	(6,034)	(8,293)

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF REVENUE AND EXPENDITURES - SURPLUS - EQUIPMENT PROGRAM

FOR THE YEAR ENDED 31ST DECEMBER 1985

	1985	1984
REVENUE	4,153	8,430
EXPENDITURES		
Repairs and maintenance	1,532	2,834
Depreciation	2,149	2,224
	3,681	5,058
EXCESS OF REVENUE OVER EXPENDITURES	472	3,372
LOSS ON DISPOSAL OF EQUIPMENT		474
	472	2,898
SURPLUS		
Balance - Beginning of year	5,553	2,655
Balance - End of year	6,025	5,553

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 1985

NOTE 1 - ACCOUNTING POLICIES

Fixed Assets

Fixed assets are recorded at cost.

Depreciation

Depreciation is recorded on the straight line method at the following rates:

Office equipment	15%
Program Support equipment	
- Hudson sprayer	15%
- Even-spray sprayer	10%
Field equipment	
- Tractor	15%
- Other	10%

NOTE 2 - ACCOUNTS RECEIVABLE

The accounts receivable are composed of the following:

	1985	1984
Trade accounts	491	1,698
Conservation District Authority of Manitoba	7,248	4,193
Municipalities	2,022	1,658
	9,761	7,549

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 1985

NOTE 3 - FIXED ASSETS

The following is a summary of the fixed asset and accumulated depreciation accounts:

	Balance Beginning Of Year	Additions	Balance End Of Year
Fixed Assets			
Office equipment	3,671		3,671
Program support equipment	367		367
Field equipment			
- Tractor	12,859		12,859
- Other	2,205		2,205
	19,102		19,102
Accumulated Depreciation			
Office equipment	2,500	430	2,930
Program support equipment	140	41	181
Field equipment			
- Tractor	4,983	1,929	6,912
- Other	2,470	220	2,690
	10,093	2,620	12,713
Net Book Value	9,009		6,389

Appendix E

Cooks Creek Conservation District No. 5

Financial Statements

31st December, 1985

Cooks Creek Conservation District No. 5

Statement of Sub-District Programs

For the Year Ended 31st December, 1985

	Lower Seine River #9	Cooks Creek #11	Bunn's Creek #12	1985 Total	1984 Total
Development	63,494	23,089	2,125	88,708	-
Weed and Brush Control	237	11,654	1,851	13,742	40,036
Channel Maintenance	4,449	48,908	7,594	60,951	58,010
Culverts and Structures	11,967	26,706	6,084	44,757	128,147
	80,147	110,357	17,654	208,158	226,193

Statement of District and Provincial Contribution

For the Year Ended 31st December, 1985

	Share Percentage District	Share Percentage Provincial	Total Expenditures	District Share	Provincial Share
Administration					
General	25	75	27,379	6,845	20,534
Other	100	0	724	724	-
Head office	0	100	1,038	-	1,038
Remuneration					
General	25/100	75/0	11,915	3,988	7,927
			41,056	11,557	29,499
Sub-District Programs					
Lower Seine River	30/25	70/75	80,147	23,211	56,936
Cooks Creek	30/25/20	70/75/80	110,357	27,806	82,551
Bunn's Creek	30/25	70/75	17,654	4,520	13,134
			208,158	55,537	152,621
			249,214	67,094	182,120

Cooks Creek Conservation District No. 5

Statement of Board Account Revenue and Expenditure

For the Year Ended 31st December, 1985

	1985	1984
Revenue		
Province of Manitoba	182,120	189,102
Rural Municipality of Brokenhead	157	134
Rural Municipality of St. Annes	974	835
Rural Municipality of St. Clements	-	5,273
Rural Municipality of Springfield	65,724	56,335
Rural Municipality of Tache	6,104	5,232
Interest	12,591	11,836
Sundry	51	500
	267,721	269,247
Expenditure		
Administration		
Association dues	350	350
Board remuneration	11,915	11,296
Depreciation	553	426
Head office administration	1,038	1,705
Insurance	762	465
Office maintenance	1,542	1,533
Office rent	3,125	2,700
Printing, postage and stationery	1,861	1,875
Professional fees	775	2,922
Public relations	1,407	500
Salaries	16,461	12,748
Watershed manager's expenses	1,267	1,305
	41,056	37,825
Sub District Programs		
Lower Seine River	80,147	53,234
Cooks Creek	110,357	147,108
Bunn's Creek	17,654	25,851
	208,158	226,193
	249,214	264,018
Excess of Revenue over Expenditure	18,507	5,229
Account Balance - Beginning of Year	139,965	134,736
Account Balance - End of Year	158,472	139,965

MEYERS NORRIS PENNY & Co.

MEYERS
NORRIS
PENNY & Co.

CHARTERED ACCOUNTANTS

201 - 960 Portage Avenue
Winnipeg, Manitoba
R3G 0R4
(204) 774-2584

PARTNERS:

R.A. MEYERS, C.A.
D.W.A. NORRIS, C.A.
D.H. PENNY, F.C.A.
R.D. BAKER, C.A.
J.R. MORROW, C.A.
P.E.W. SAWYER, C.A.
N.F. COCHRANE, C.A.
D.L. CANNONS, C.A.
J.E. FINLAYSON, C.A.
D.M. McCONNELL, C.A.
T.D. KIRKUP, C.A.
P.S. ECKERSLEY, C.A.
J.D. STEWART, C.A.
D.L. RITCHIE, C.A.
B.D. PRITCHARD, C.A.
J.G. CRISTALL, C.A.
J.W. McWHIRTER, C.A.

31st March, 1986

To the Board of Directors
Cooks Creek Conservation District No. 5

AUDITORS' REPORT

We have examined the balance sheet of the Cooks Creek Conservation District No. 5 as at 31st December, 1985 and the statement of revenue and expenditure for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the District as at 31st December, 1985 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Meyers Norris Penny & Co

Chartered Accountants

Cooks Creek Conservation District No. 5

Balance Sheet as at 31st December, 1985

	1985	1984
Assets		
Current Assets		
Cash	186,864	171,585
Accounts receivable	3,932	7,367
	190,796	178,952
Fixed Assets - Note 2	5,468	2,555
	196,264	181,507
Liabilities		
Current Liabilities		
Conservation District Authority	35,555	39,230
Accounts Payable	95	-
	35,650	39,230
Surplus		
Board and Sub District Account	158,472	139,965
Equipment Account	142	312
Emergency Reserve Account	2,000	2,000
	160,614	142,277
	196,264	181,507

MEYERS NORRIS PENNY & Co.

Cooks Creek Conservation District No. 5

Statement of Equipment Account Revenue and Expenditure

For the Year Ended 31st December, 1985

	1985	1984
Revenue	Nil	Nil
Expenditure		
Parts and repairs	36	-
Depreciation	134	234
	170	234
Excess of Expenditure over Revenue	170	234
Account Balance - Beginning of Year	312	546
Account Balance - End of Year	142	312

Cooks Creek Conservation District No. 5

Notes to the Financial Statements

For the Year Ended 31st December, 1985

Note 1 - Accounting Policies

Fixed Assets

Fixed assets are recorded at cost.

Depreciation is recorded on the straight line method at the following rates:

Equipment	25%
Office Equipment	5%

Note 2 - Fixed Assets

The following is a summary of the fixed asset and accumulated depreciation accounts:

	Balance Beginning Of Year	Additions	Balance End Of Year
Fixed Assets			
Equipment	936	-	936
Office equipment	2,840	673	3,513
Program support equipment	-	2,927	2,927
	3,776	3,600	7,376
Accumulated Depreciation			
Equipment	658	134	792
Office equipment	563	443	1,006
Program support equipment	-	110	110
	1,221	687	1,908
Net Book Value	2,555		5,468

Note 3 - Boundary Changes

An Order-in-Council, No. 1301/84, dated 28th November, 1984, approved that the boundaries of Cooks Creek Conservation District No. 5 be amended to exclude lands in the Rural Municipality of St. Clements as permitted under Section 24(c) of the Conservation District Act effective 1st January, 1985.